GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- To notify special procedure to be followed by a registered person pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018 – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.382 **Dated:07.08.2023.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.29/2023-Central Tax, dated.31-07-2023 issued by the Government of India Ministry of Finance Department of Revenue.
3. From the CCST, Letter Ref. No.Computer No.2164978, File No. REV03-12039(31)/84/2023 - COMM, dated.03-08-2023.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:07.08.2023.

NOTIFICATION

`In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies the following special procedure to be followed by a registered person or an officer referred to in sub-section (2) of Section 107 of the said Act who intends to file an appeal against the order passed by the proper officer under section 73 or 74 of the said Act in accordance with Circular No. 182/14/2022-GST, dated 10th of November, 2022 pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.

2. An appeal against the order shall be made in duplicate in the Form appended to this notification at **ANNEXURE-1** and shall be presented manually before the Appellate Authority within the time specified in sub-section (1) of section 107 or sub-section (2) of section 107 of the said Act, as the case may be, and such time shall be computed from the date of issuance of this notification or the date of the said order, whichever is later:

Provided that any appeal against the order filed in accordance with the provisions of section 107 of the said Act with the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification.

3. The appellant shall not be required to deposit any amount as referred to in sub-section (6) of section 107 of the said Act as a pre-condition for filing an appeal against the said order.

(P.T.O.)

4. An appeal filed under this notification shall be accompanied by relevant documents including a self-certified copy of the order and such appeal and relevant documents shall be signed by the person specified in sub-rule (2) of rule 26 of Andhra Pradesh Goods and Services Tax Rules, 2017.

5. Upon receipt of the appeal which fulfills all the requirements as provided in this notification, an acknowledgement, indicating the appeal number, shall be issued manually in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the appeal shall be treated as filed only when the aforesaid acknowledgement is issued.

6. The Appellate Authority shall, along with its order, issue a summary of the order in the Form appended to this notification as **ANNEXURE-2**.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary to Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P.Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER

ANNEXURE-1

Appeal to Appellate Authority

(Filed against an order passed in accordance with Circular No. 182/14/2022-GST, dated 10th of November, 2022 pursuant to the directions issued by the Hon'ble Supreme Court in the Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018)

1. GSTIN–
2. Legal name of the appellant –
3. Trade name, if any –
4. Address –
5. Order No. - Order dated –
6. Designation of the officer passing the order appealed against –
7. Date of communication of the order appealed against –
8. Name of the authorized representative –
9. Details of the case under dispute –
   (i) Brief issue of the case under dispute –
   (ii) Amount of transitional credit claimed **before** the issuance of circular no. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise)–
   (iii) Details of any order u/s 73/74 passed in respect of the claim referred to in sub-item (ii) above:
      (a) Order No. - Order dated-
      (b) Amount allowed as per said order (Act-wise)-Rs.
      (c) Interest and penalty levied as per said order (Act-wise)-Rs.
      (d) Whether any appeal preferred against said order- Yes/No
      (e) If appeal filed then Appeal No.- Appeal Date-
      (f) Status of said Appeal- Disposed/Pending
      (g) If appeal disposed off then amount of credit allowed as per said Appeal (Act-wise)-Rs.
   (iv) Amount of transitional credit claimed **after** the issuance of circular no. 182/14/2022-GST, dated 10th of November, 2022 (Act-wise)–
   (v) Amount of credit allowed in pursuance of claim referred to in sub-item (iii) above (Act-wise)-Rs.
   (vi) Amount under dispute (Act-wise)-Rs.
10. Whether the appellant wishes to be heard in person – Yes / No
11. Statement of facts:
12. Grounds of appeal:
13. Prayer:

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:
Date:

Signature
Name of the Applicant

Note:

1. If the space provided for answering any item is found to be insufficient, separate sheets may be used.
2. The letters "N.A." may be recorded against any item that is not required for this Appeal.

ANNEXURE-2

SUMMARY OF TRANSITIONAL CREDIT AVAILABLE AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY WITH REFERENCE TO AN ORDER PASSED IN ACCORDANCE WITH CIRCULAR NO. 182/14/2022-GST, DATED 10th of NOVEMBER, 2022

A. GSTIN -
B. Name of the Appellant/ person-
Address of the Appellant/person -
C. Order appealed against- Ref. (if any) Dated-
D. Appeal No. Dated-
E. Personal Hearing-
F. Order in Brief-
G. Status of Order- Confirmed/Modified/Rejected
H. Amount of Credit/ Demand after Appeal-

Particulars	Central Tax	State/UT Tax
a) Amount of transitional credit found to be admissible pursuant to order of the Proper Officer		
b) Amount determined by Appellate Authority		

Place:
Date:

Signature:
Name of the Appellate Authority:
Designation:
Jurisdiction:

N GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE